IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 10241 of 2026
AND
WMP NO. 11087 OF 2026, WMP NO. 11092 OF 2026, WMP NO. 11095 OF 2026, WP NO. 10245 OF 2026,WMP NO. 11088 OF 2026,WMP NO. 11098 OF 2026,WMP NO. 11084 OF 2026

Gayathri S

..Petitioner(s)

Vs

1. The State of Tamil nadu
   Represented by its Secretary to Government
   Commercial Taxes and Registration (J1)
   Department
   Fort St. George, Chennai- 600009
2. The Inspector General of Registration,
   100, Santhome High Road, Mylapore,
   Chennai, Tamil Nadu- 600 028

3. Deputy Inspector General of Registration -
   Chennai Zone,
   Integrated building for Offices of the
   Commercial
   taxes and Registration Department, Fanepet,
   Nandanam, Chennai, Tamil Nadu - 600035.

4. District Registrar Office, Chennai South
   Integrated Building for Offices of
   the Commercial Taxes and Registration
   Department,
   Nandhanam, Chennai - 35.

5. Sub-Registrar,
   No.59, Road Street,
   Kundrathur, Chennai -600 069.

..Respondent(s)

WP No. 10245 of 2026

M.Arunachalam

..Petitioner(s)

Vs

1. The State of Tamil nadu
   Represented by its Secretary to Government
   Commercial Taxes and Registration (J1)
   Department
   Fort St. George, Chennai- 600009
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   Integrated Building for Offices of
   the Commercial Taxes and Registration
   Department,
   Nandhanam, Chennai - 35.

5. Sub-Registrar,
   No.59, Road Street,
   Kundrathur, Chennai -600 069.

..Respondent(s)

calling for the records pertaining to the Para 7 of the G.O.Ms. No.131 Commercial Taxes and Registration(J1) Department dated 01.12.2023 issued by the First Respondent and the Circular No.45438 /L1/2023 dated 14.12.2023 issued by the Second Respondent and quash the same and pass

WP No. 10245 of 2026

calling for the records pertaining to the Para 7 of the G.O.Ms. No.131 Commercial Taxes and Registration(J1) Department dated 01.12.2023 issued by the First Respondent and the Circular No.45438 /L1/2023 dated 14.12.2023 issued by the Second Respondent and quash the same and pass

For Petitioner(s): Mr.G.Vivekanand

For Respondent(s): Mr.P.Harish, GA

COMMON ORDER

These Writ Petitions have been filed challenging the impugned G.O.Ms.No.131, Commercial Taxes and Registration(J1) Department, dated 01.12.2023. The said G.O. pertains to payment of stamp duty on composite value, i.e., for undivided share of the land and the building.

2. The petitioners have raised several grounds in these writ petitions challenging the impugned order, as, according to them, the levy of stamp duty and registration fee on the composite value for the undivided share of the land and the building is arbitrary and illegal.

3. The learned counsel for the petitioners on instructions would submit that the petitioners are willing to pay the demanded amount in accordance with the impugned GO under protest, subject to the result of the writ petitions.

4. Mr.P.Harish, learned Government Advocate, accepts notice on behalf of the respondents, and he submits that this Court has already heard similar matters and adjourned the same to 06.07.2026.

5. No prejudice will be caused to the respondents if the petitioners are directed to deposit the demand made by the respondents in accordance with the impugned G.O., without prejudice to their rights and contentions in the main writ petitions. Accordingly, in the interest of justice, and to balance the interest of the petitioners and the respondents, this Court issues the following directions:-

(a) The petitioners are directed to deposit the amount demanded by the respondents in accordance with G.O.Ms.No.131, Commercial Taxes and Registration(J1) Department, dated 01.12.2023, under protest, within a period of three weeks from the date of receipt of a copy of this order, without prejudice to their rights and contentions in the main writ petition.

(b) On receipt of the aforesaid sum, the fifth respondent shall register the sale deed presented by the petitioners, if it is otherwise in order, and release the said document to the petitioners immediately thereafter.

(c) It is made clear that the payment made by the petitioners pursuant to this order is returnable to the petitioners in case the petitioners succeed in the main writ petition.

(d) It is further made clear that no further extension of time can be granted to the petitioners for paying the aforesaid amount.

Post these matters for counter on 06.07.2026.

06-04-2026

RKM

To

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   Represented by its Secretary to Government
   Commercial Taxes and Registration (J1)
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   Fort St. George, Chennai- 600009
2. The Inspector General of Registration,
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ABDUL QUDDHOSE J.

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